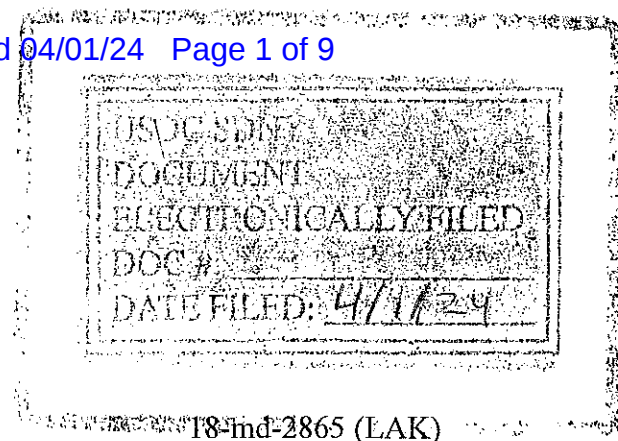


UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re

CUSTOMS AND TAX ADMINISTRATION OF THE  
KINGDOM OF DENMARK (SKAT) TAX REFUND  
LITIGATION

This paper applies to: Cases listed in Appendix A  
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**PRETRIAL ORDER NO. 35**  
(Trial One Setting)

LEWIS A. KAPLAN, *District Judge*.

1. The cases listed in Appendix A hereto are consolidated for trial.
2. Counsel are advised that the Court typically tries cases Mondays through Thursdays although a definitive schedule for this trial will be set at a future date.
3. Counsel shall notify the Court, on or before May 1, 2024, if they anticipate that this trial will require more than four weeks of trial time. Any such advice shall include counsel's best estimate(s) of the required trial time and the detailed basis for any such estimate(s).

SO ORDERED.

Dated: April 1, 2024

A handwritten signature in black ink, reading "Lewis A. Kaplan".

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Lewis A. Kaplan  
United States District Judge

**APPENDIX A****SKAT's Proposed Trial One Cases and Defendants**

	<b>Case Name &amp; Number</b>	<b>Defendants Included in Trial Proposal</b>	<b>Defendants Excluded from Trial Proposal</b>
1	<i>Skatteforvaltningen v. Aerovane Logistics LLC Roth 401K Plan, Robert Klugman, and Michael Ben-Jacob</i> , Case No. 18-cv-07828-LAK (S.D.N.Y.)	Michael Ben-Jacob, Robert Klugman, and Aerovane Logistics LLC Roth 401K Plan	
2	<i>Skatteforvaltningen v. Albedo Management LLC Roth 401(K) Plan, Joseph Herman, Michael Ben-Jacob, Avanix Management LLC, RAK Investment Trust, Richard Markowitz, and Robert Klugman</i> , Case No. 19-cv-01785-LAK (S.D.N.Y.)	Michael Ben-Jacob, Robert Klugman, Richard Markowitz, Avanix Management LLC, and RAK Investment Trust	Joseph Herman and Albedo Management LLC Roth 401(K) Plan
3	<i>Skatteforvaltningen v. Avanix Management LLC Roth 401K Plan, Richard Markowitz, and Michael Ben-Jacob</i> , Case No. 19-cv-01867-LAK (S.D.N.Y.)	Michael Ben-Jacob, Richard Markowitz, and Avanix Management LLC Roth 401K Plan	
4	<i>Skatteforvaltningen v. Azalea Pension Plan and Elizabeth van Merkensteijn</i> , Case No. 19-cv-01893-LAK (S.D.N.Y.)	Elizabeth van Merkensteijn and Azalea Pension Plan	
5	<i>Skatteforvaltningen v. Ballast Ventures LLC Roth 401(K) Plan, Joseph Herman, Michael Ben-Jacob, Cavus Systems LLC, RAK Investment Trust, Richard Markowitz, and Robert Klugman</i> , Case No. 19-cv-01781-LAK (S.D.N.Y.)	Michael Ben-Jacob, Robert Klugman, Richard Markowitz, Cavus Systems LLC, and RAK Investment Trust	Joseph Herman and Ballast Ventures LLC Roth 401(K) Plan
6	<i>Skatteforvaltningen v. Bareroot Capital Investments LLC Roth 401(K) Plan, David Zelman, Michael Ben-Jacob, RAK Investment Trust, Routt Capital Trust, Richard Markowitz, and Robert Klugman</i> , Case No. 19-cv-01783-LAK (S.D.N.Y.)	Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Routt Capital Trust	David Zelman and Bareroot Capital Investments LLC Roth 401(K) Plan

	<b>Case Name &amp; Number</b>	<b>Defendants Included in Trial Proposal</b>	<b>Defendants Excluded from Trial Proposal</b>
7	<i>Skatteforvaltningen v. Basalt Ventures LLC Roth 401(K) Plan, John van Merkensteijn, and Michael Ben-Jacob, Case No. 19-cv-01866-LAK (S.D.N.Y.)</i>	Michael Ben-Jacob, John van Merkensteijn, and Basalt Ventures LLC Roth 401(K) Plan	
8	<i>Skatteforvaltningen v. Batavia Capital Pension Plan and Richard Markowitz, Case No. 19-cv-01895-LAK (S.D.N.Y.)</i>	Richard Markowitz and Batavia Capital Pension Plan	
9	<i>Skatteforvaltningen v. Battu Holdings LLC Roth 401K Plan, David Zelman, Michael Ben-Jacob, Omineca Trust, John van Merkensteijn, RAK Investment Trust, and Robert A. Klugman, Case No. 19-cv-01794-LAK (S.D.N.Y.)</i>	Michael Ben-Jacob, Robert A. Klugman, John van Merkensteijn, Omineca Trust, and RAK Investment Trust	David Zelman and Battu Holdings LLC Roth 401K Plan
10	<i>Skatteforvaltningen v. Bernina Pension Plan and John van Merkensteijn, Case No. 19-cv-01865-LAK (S.D.N.Y.)</i>	John van Merkensteijn and Bernina Pension Plan	
11	<i>Skatteforvaltningen v. Calypso Investments Pension Plan, and Jocelyn Markowitz, Case No. 19-cv-01904-LAK (S.D.N.Y.)</i>	Jocelyn Markowitz, and Calypso Investments Pension Plan	
12	<i>Skatteforvaltningen v. Cantata Industries LLC Roth 401(K) Plan, David Zelman, Michael Ben-Jacob, John van Merkensteijn, RAK Investment Trust, Omineca Trust, and Robert Klugman, Case No. 19-cv-01798-LAK (S.D.N.Y.)</i>	Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, Omineca Trust, and RAK Investment Trust	David Zelman and Cantata Industries LLC Roth 401(K) Plan
13	<i>Skatteforvaltningen v. Cavus Systems LLC Roth 401(K) Plan, Richard Markowitz, and Michael Ben-Jacob, Case No. 19-cv-01869-LAK (S.D.N.Y.)</i>	Michael Ben-Jacob, Richard Markowitz, and Cavus Systems LLC Roth 401(K) Plan	
14	<i>Skatteforvaltningen v. Cedar Hill Capital Investments LLC Roth 401(K) Plan, Edwin Miller, Michael Ben-Jacob, RAK Investment Trust, Routt Capital Trust, Richard Markowitz, and Robert Klugman, Case No. 19-cv-01922-LAK (S.D.N.Y.)</i>	Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Routt Capital Trust	Edwin Miller and Cedar Hill Capital Investments LLC Roth 401(K) Plan

	<b>Case Name &amp; Number</b>	<b>Defendants Included in Trial Proposal</b>	<b>Defendants Excluded from Trial Proposal</b>
15	<i>Skatteforvaltningen v. Crucible Ventures LLC Roth 401(K) Plan, Ronald Altbach, Michael Ben-Jacob, John van Merkensteijn, RAK Investment Trust, Omineca Trust, and Robert Klugman, Case No. 19-cv-01800-LAK (S.D.N.Y.)</i>	Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, Omineca Trust, and RAK Investment Trust	Ronald Altbach and Crucible Ventures LLC Roth 401(K) Plan
16	<i>Skatteforvaltningen v. Dicot Technologies LLC Roth 401(K) Plan, David Zelman, Michael Ben-Jacob, John van Merkensteijn, Omineca Trust, RAK Investment Trust, and Robert Klugman, Case No. 19-cv-01788-LAK (S.D.N.Y.)</i>	Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, Omineca Trust, and RAK Investment Trust	David Zelman and Dicot Technologies LLC Roth 401(K) Plan
17	<i>Skatteforvaltningen v. Eclouge Industry LLC Roth 401(K) Plan, Perry Lerner, Michael Ben-Jacob, RAK Investment Trust, Routt Capital Trust, Richard Markowitz, and Robert Klugman, Case No. 19-cv-01870-LAK (S.D.N.Y.)</i>	Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Routt Capital Trust	Perry Lerner and Eclouge Industry LLC Roth 401(K) Plan
18	<i>Skatteforvaltningen v. Edgepoint Capital LLC Roth 401K Plan, Robert Klugman, and Michael Ben-Jacob, Case No. 18-cv-07827-LAK (S.D.N.Y.)</i>	Michael Ben-Jacob, Robert Klugman, Edgepoint Capital LLC Roth 401K Plan	
19	<i>Skatteforvaltningen v. Fairlie Investments LLC Roth 401(K) Plan, Joseph Herman, Michael Ben-Jacob, Hadron Industries LLC, RAK Investment Trust, Richard Markowitz, and Robert Klugman, Case No. 19-cv-01791-LAK (S.D.N.Y.)</i>	Michael Ben-Jacob, Robert Klugman, Richard Markowitz, Hadron Industries LLC, and RAK Investment Trust	Joseph Herman and Fairlie Investments LLC Roth 401(K) Plan
20	<i>Skatteforvaltningen v. First Ascent Worldwide LLC Roth 401(K) Plan, Perry Lerner, Michael Ben-Jacob, RAK Investment Trust, Routt Capital Trust, Robert Klugman, and Richard Markowitz, Case No. 19-cv-01792-LAK (S.D.N.Y.)</i>	Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Routt Capital Trust	Perry Lerner and First Ascent Worldwide LLC Roth 401(K) Plan

	<b>Case Name &amp; Number</b>	<b>Defendants Included in Trial Proposal</b>	<b>Defendants Excluded from Trial Proposal</b>
21	<i>Skatteforvaltningen v. Fulcrum Productions LLC Roth 401(K) Plan, Edwin Miller, Michael Ben-Jacob, RAK Investment Trust, Robert Klugman, John van Merkensteijn, and Omineca Trust, Case No. 19-cv-01928-LAK (S.D.N.Y.)</i>	Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, Omineca Trust, and RAK Investment Trust,	Edwin Miller and Fulcrum Productions LLC Roth 401(K) Plan
22	<i>Skatteforvaltningen v. Green Scale Management LLC Roth 401(K) Plan, Edwin Miller, Michael Ben-Jacob, RAK Investment Trust, Routt Capital Trust, Robert Klugman, and Richard Markowitz, Case No. 19-cv-01926-LAK (S.D.N.Y.)</i>	Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Routt Capital Trust	Edwin Miller and Green Scale Management LLC Roth 401(K) Plan
23	<i>Skatteforvaltningen v. Hadron Industries LLC Roth 401(K) Plan, Richard Markowitz, and Michael Ben-Jacob, Case No. 19-cv-01868-LAK (S.D.N.Y.)</i>	Michael Ben-Jacob, Richard Markowitz, and Hadron Industries LLC Roth 401(K) Plan	
24	<i>Skatteforvaltningen v. Headsail Manufacturing LLC Roth 401K Plan, Robert Klugman, and Michael Ben-Jacob, Case No. 18-cv-07824-LAK (S.D.N.Y.)</i>	Michael Ben-Jacob, Robert Klugman, and Headsail Manufacturing LLC Roth 401K Plan	
25	<i>Skatteforvaltningen v. Keystone Technologies LLC Roth 401(K) Plan, Edwin Miller, Michael Ben-Jacob, RAK Investment Trust, Robert Klugman, Routt Capital Trust, and Richard Markowitz, Case No. 19-cv-01929-LAK (S.D.N.Y.)</i>	Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Routt Capital Trust	Edwin Miller and Keystone Technologies LLC Roth 401(K) Plan
26	<i>Skatteforvaltningen v. Limelight Global Productions LLC Roth 401(K) Plan, Ronald Altbach, Michael Ben-Jacob, Robert Klugman, RAK Investment Trust, Omineca Trust, and John van Merkensteijn, Case No. 19-cv-01803-LAK (S.D.N.Y.)</i>	Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, Omineca Trust, and RAK Investment Trust	Ronald Altbach and Limelight Global Productions LLC Roth 401(K) Plan

	<b>Case Name &amp; Number</b>	<b>Defendants Included in Trial Proposal</b>	<b>Defendants Excluded from Trial Proposal</b>
27	<i>Skatteforvaltningen v. Loggerhead Services LLC Roth 401(K) Plan, Perry Lerner, Michael Ben-Jacob, RAK Investment Trust, Richard Markowitz, Robert Klugman, and Routt Capital Trust, Case No. 19-cv-01806-LAK (S.D.N.Y.)</i>	Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Routt Capital Trust	Perry Lerner and Loggerhead Services LLC Roth 401(K) Plan
28	<i>Skatteforvaltningen v. Michelle Investments Pension Plan, John van Merkensteijn, and Richard Markowitz, Case No. 19-cv-01906-LAK (S.D.N.Y.)</i>	Richard Markowitz, John van Merkensteijn, and Michelle Investments Pension Plan	
29	<i>Skatteforvaltningen v. Monomer Industries LLC Roth 401(K) Plan, Robin Jones, Michael Ben-Jacob, John van Merkensteijn, Omineca Trust, RAK Investment Trust, and Robert Klugman, Case No. 19-cv-01801-LAK (S.D.N.Y.)</i>	Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, Omineca Trust, and RAK Investment Trust	Robin Jones and Monomer Industries LLC Roth 401(K) Plan
30	<i>Skatteforvaltningen v. Omineca Pension Plan, John van Merkensteijn, and Michael Ben-Jacob, Case No. 19-cv-01894-LAK (S.D.N.Y.)</i>	Michael Ben-Jacob, John van Merkensteijn, and Omineca Pension Plan	
31	<i>Skatteforvaltningen v. PAB Facilities Global LLC Roth 401(K) Plan, Perry Lerner, Michael Ben-Jacob, RAK Investment Trust, Richard Markowitz, Robert Klugman, and Routt Capital Trust, Case No. 19-cv-01808-LAK (S.D.N.Y.)</i>	Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Routt Capital Trust	Perry Lerner and PAB Facilities Global LLC Roth 401(K) Plan
32	<i>Skatteforvaltningen v. Pinax Holdings LLC Roth 401(K) Plan, Robin Jones, Michael Ben-Jacob, John van Merkensteijn, Omineca Trust, RAK Investment Trust, and Robert Klugman, Case No. 19-cv-01810-LAK (S.D.N.Y.)</i>	Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, Omineca Trust, and RAK Investment Trust	Robin Jones and Pinax Holdings LLC Roth 401(K) Plan
33	<i>Skatteforvaltningen v. Plumrose Industries LLC Roth 401K Plan, Ronald Altbach, Michael Ben-Jacob, John van Merkensteijn, Omineca Trust, RAK Investment Trust, and Robert Klugman, Case No. 19-cv-01809-LAK (S.D.N.Y.)</i>	Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, Omineca Trust, and RAK Investment Trust	Ronald Altbach and Plumrose Industries LLC Roth 401K Plan

	<b>Case Name &amp; Number</b>	<b>Defendants Included in Trial Proposal</b>	<b>Defendants Excluded from Trial Proposal</b>
34	<i>Skatteforvaltningen v. Raubritter LLC Pension Plan, Adam LaRosa (previously voluntarily dismissed), Richard Markowitz, John van Merkensteijn, and Seth Whitaker (as Personal Representative of the Estate of Alexander C. Burns), Case No. 18-cv-04833-LAK (S.D.N.Y.)</i>	Richard Markowitz and John van Merkensteijn	Seth Whitaker (as Personal Representative of the Estate of Alexander C. Burns) and Raubritter LLC Pension Plan
35	<i>Skatteforvaltningen v. Remece Investments LLC Pension Plan, John van Merkensteijn, and Richard Markowitz, Case No. 19-cv-01911-LAK (S.D.N.Y.)</i>	Richard Markowitz, John van Merkensteijn, and Remece Investments LLC Pension Plan	
36	<i>Skatteforvaltningen v. RJM Capital Pension Plan and Richard Markowitz, Case No. 19-cv-01898-LAK (S.D.N.Y.)</i>	Richard Markowitz and RJM Capital Pension Plan	
37	<i>Skatteforvaltningen v. Roadcraft Technologies LLC Roth 401(K) Plan, Ronald Altbach, Michael Ben-Jacob, RAK Investment Trust, Richard Markowitz, Robert Klugman, and Routt Capital Trust, Case No. 19-cv-01812-LAK (S.D.N.Y.)</i>	Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Routt Capital Trust	Ronald Altbach and Roadcraft Technologies LLC Roth 401(K) Plan
38	<i>Skatteforvaltningen v. Routt Capital Pension Plan, Richard Markowitz, and Michael Ben-Jacob, Case No. 19-cv-01896-LAK (S.D.N.Y.)</i>	Michael Ben-Jacob, Richard Markowitz, and Routt Capital Pension Plan	
39	<i>Skatteforvaltningen v. Starfish Capital Management LLC Roth 401(K) Plan, John van Merkensteijn, and Michael Ben-Jacob, Case No. 19-cv-01871-LAK (S.D.N.Y.)</i>	Michael Ben-Jacob, John van Merkensteijn, and Starfish Capital Management LLC Roth 401(K) Plan	
40	<i>Skatteforvaltningen v. Sternway Logistics LLC Roth 401(K) Plan, Robin Jones, Michael Ben-Jacob, John van Merkensteijn, Omineca Trust, RAK Investment Trust, and Robert Klugman, Case No. 19-cv-01813-LAK (S.D.N.Y.)</i>	Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, Omineca Trust, and RAK Investment Trust	Robin Jones and Sternway Logistics LLC Roth 401(K) Plan

	<b>Case Name &amp; Number</b>	<b>Defendants Included in Trial Proposal</b>	<b>Defendants Excluded from Trial Proposal</b>
41	<i>Skatteforvaltningen v. Tarvos Pension Plan and John van Merkensteijn</i> , Case No. 19-cv-01930-LAK (S.D.N.Y.)	John van Merkensteijn and Tarvos Pension Plan	
42	<i>Skatteforvaltningen v. Random Holdings 401K Plan, Robert Klugman, and Michael Ben-Jacob</i> , Case No. 18-cv-07829-LAK (S.D.N.Y.)	Michael Ben-Jacob, Robert Klugman, and Random Holdings 401K Plan	
43	<i>Skatteforvaltningen v. The Stor Capital Consulting LLC 401K Plan, Michael Ben-Jacob, and Robert Klugman</i> , Case No. 18-cv-04434-LAK (S.D.N.Y.)	Michael Ben-Jacob, Robert Klugman, and The Stor Capital Consulting LLC 401K Plan	
44	<i>Skatteforvaltningen v. Trailing Edge Productions LLC Roth 401(K) Plan, Perry Lerner, Michael Ben-Jacob, RAK Investment Trust, Richard Markowitz, Robert Klugman, and Routt Capital Trust</i> , Case No. 19-cv-01815-LAK (S.D.N.Y.)	Michael Ben-Jacob, Robert Klugman, Richard Markowitz, RAK Investment Trust, and Routt Capital Trust	Perry Lerner and Trailing Edge Productions LLC Roth 401(K) Plan
45	<i>Skatteforvaltningen v. True Wind Investments LLC Roth 401(K) Plan, Ronald Altbach, Michael Ben-Jacob, John van Merkensteijn, Omineca Trust, RAK Investment Trust, and Robert Klugman</i> , Case No. 19-cv-01818-LAK (S.D.N.Y.)	Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, Omineca Trust, and RAK Investment Trust	Ronald Altbach and True Wind Investments LLC Roth 401(K) Plan
46	<i>Skatteforvaltningen v. Tumba Systems LLC Roth 401(K) Plan, Edwin Miller, Michael Ben-Jacob, John van Merkensteijn, Omineca Trust, RAK Investment Trust, and Robert Klugman</i> , Case No. 19-cv-01931-LAK (S.D.N.Y.)	Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, Omineca Trust, and RAK Investment Trust	Edwin Miller and Tumba Systems LLC Roth 401(K) Plan
47	<i>Skatteforvaltningen v. Vanderlee Technologies Pension Plan, David Zelman, Michael Ben-Jacob, John van Merkensteijn, Omineca Trust, RAK Investment Trust, Robert Klugman, and Vanderlee Technologies Pension Plan Trust</i> , Case No. 19-cv-01918-LAK (S.D.N.Y.)	Michael Ben-Jacob, Robert Klugman, John van Merkensteijn, Omineca Trust, and RAK Investment Trust	David Zelman, Vanderlee Technologies Pension Plan, and Vanderlee Technologies Pension Plan Trust

	<b>Case Name &amp; Number</b>	<b>Defendants Included in Trial Proposal</b>	<b>Defendants Excluded from Trial Proposal</b>
48	<i>Skatteforvaltningen v. Voojo Productions LLC Roth 401(K) Plan, John van Merkensteijn, and Michael Ben-Jacob, Case No. 19-cv-01873-LAK (S.D.N.Y.)</i>	Michael Ben-Jacob, John van Merkensteijn, and Voojo Productions LLC Roth 401(K) Plan	
49	<i>Skatteforvaltningen v. Xiphias LLC Pension Plan, John van Merkensteijn, and Richard Markowitz, Case No. 19-cv-01924-LAK (S.D.N.Y.)</i>	Richard Markowitz, John van Merkensteijn, and Xiphias LLC Pension Plan	
50	<i>Skatteforvaltningen v. John van Merkensteijn, Richard Markowitz, Bernina Pension Plan Trust, RJM Capital Pension Plan Trust, 2321 Capital Pension Plan, Bowline Management Pension Plan, California Catalog Company Pension Plan (previously voluntarily dismissed), Clove Pension Plan, Davin Investments Pension Plan, Delvian LLC Pension Plan, DFL Investments Pension Plan, Laegeler Asset Management Pension Plan, Lion Advisory Inc. Pension Plan, Mill River Capital Management Pension Plan, Next Level Pension Plan, Rajan Investments LLC Pension Plan, Spirit on the Water Pension Plan, and Traden Investments Pension Plan, Case No. 19-cv-10713-LAK (S.D.N.Y.)</i>	Richard Markowitz, John van Merkensteijn, Bernina Pension Plan Trust, and RJM Capital Pension Plan Trust	2321 Capital Pension Plan, Bowline Management Pension Plan, Clove Pension Plan, Davin Investments Pension Plan, Delvian LLC Pension Plan, DFL Investments Pension Plan, Laegeler Asset Management Pension Plan, Lion Advisory Inc. Pension Plan, Mill River Capital Management Pension Plan, Next Level Pension Plan, Rajan Investments LLC Pension Plan, Spirit on the Water Pension Plan, and Traden Investments Pension Plan
51	<i>Skatteforvaltningen v. Michael Ben-Jacob, Case No. 21-cv-05339-LAK (S.D.N.Y.)</i>	Michael Ben-Jacob	